

Message Text

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63

ORIGIN TRSE-00

INFO OCT-01 NEA-05 ADP-00 EB-11 RSC-01 /018 R

66632

DRAFTED BY OS: MDFIELD

APPROVED BY EB/ IFD/ OMA: MR KRIZAY

OS: NNGORDON

EB/ IFD/ OMA: MR MILAM

NEA/ ARN: MR RANSOM INFO

----- 093907

R 171951 Z MAY 73

FM SECSTATE WASHDC

TO AMEMBASSY AMMAN

UNCLAS STATE 094514

E. O. 11562: N/ A

TAGS: EFIN

SUBJ: RECIPROCAL TAX EXEMPTION FOR AIRLINES

RE AMMAN 2618

IRC SECTIONS 872(B) AND 883(A) AS THEY AFFECT FOREIGN SHIPS AND
AIRCRAFT ARE REPRODUCED BELOW:

(B) EXCLUSIONS - THE FOLLOWING ITEMS SHALL NOT BE INCLUDED IN
GROSS INCOME OF A NONRESIDENT ALIEN INDIVIDUAL, AND SHALL BE
EXEMPT FROM TAXATION UNDER THIS SUBTITLE:

(1) SHIPS UNDER FOREIGN FLAG - EARNINGS DERIVED FROM THE OPERATION
OF SHIPS OR A SHIP DOCUMENTED UNDER THE LAWS OF A FOREIGN COUNTRY
WHICH GRANTS AN EQUIVALENT EXEMPTION TO CITIZENS OF THE US AND TO
CORPORATIONS ORGANIZED IN THE US.

(2) AIRCRAFT OF FOREIGN REGISTRY - EARNINGS DERIVED FROM THE
OPERATION OF AIRCRAFT REGISTERED UNDER THE LAWS OF A FOREIGN
COUNTRY WHICH GRANTS AN EQUIVALENT EXEMPTION TO CITIZENS OF THE
US AND TO CORPORATIONS ORGANIZED IN THE US.

SEC. 883 (1954 CODE). (A) INCOME OF FOREIGN CORPORATIONS FROM
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SHIPS AND AIRCRAFT - THE FOLLOWING ITEMS SHALL NOT BE INCLUDED
IN GROSS INCOME OF A FOREIGN CORPORATION, AND SHALL BE EXEMPT
FROM TAXATION UNDER THIS SUBTITLE:

(1) SHIPS UNDER FOREIGN FLAG - EARNINGS DERIVED FROM THE OPERATION
OF A SHIP OR SHIPS DOCUMENTED UNDER THE LAWS OF A FOREIGN COUNTRY
WHICH GRANTS AN EQUIVALENT EXEMPTION TO CITIZENS OF THE US AND
TO CORPORATIONS ORGANIZED IN THE US.

(2) AIRCRAFT OF FOREIGN REGISTRY - EARNINGS DERIVED FROM THE
OPERATION OF AIRCRAFT REGISTERED UNDER THE LAWS OF A FOREIGN
COUNTRY WHICH GRANTS AN EQUIVALENT EXEMPTION TO CITIZENS OF THE
US AND TO CORPORATIONS ORGANIZED IN THE US.

RUSH

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NMAFVVZCZ

*** Current Handling Restrictions *** n/a

*** Current Classification *** UNCLASSIFIED

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 17 MAY 1973
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1973STATE094514
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: n/a
Errors: n/a
Film Number: n/a
From: SECSTATE WASHDC
Handling Restrictions: n/a
Image Path:
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Legacy Key: link1973/newtext/t19730546/aaaajhrr.tel
Line Count: 77
Locator: TEXT ON-LINE
Office: ORIGIN TR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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EO Systematic Review
30 JUN 2005

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Review Withdrawn Fields: n/a
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Subject: RECIPROCAL TAX EXEMPTION FOR AIRLINES RE AMMAN 2618
TAGS: EFIN
To: AMMAN
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005